



MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
P.O. BOX 3350, JEFFERSON CITY, MISSOURI 65105-3350
(573) 526-9938 FAX (573) 751-9409 TDD (800) 735-2966
NONPROTESTED SALES TAX PAYMENT REPORT

FORM
2039
(REV. 10-2004)

DOR USE ONLY

MITS NUMBER		REPORTING PERIOD	
OWNER'S NAME		BUSINESS NAME	
MAILING ADDRESS		PHONE NUMBER ()	
CITY		STATE	ZIP CODE
NPRE (DO NOT WRITE IN SHADED AREAS)			

This form is to be used in conjunction with the Sales Tax Protest Affidavit (DOR-163). Any nonprotested sales tax payments in a reporting period for which you filed a Protest Payment Affidavit must be reported on this form. Return completed form to: Division of Taxation and Collection, P.O. Box 3350, Jefferson City, MO 65105-3350.

BUSINESS LOCATION	TAX TYPE	GROSS RECEIPTS	ADJUSTMENTS (INDICATE + OR -)	TAXABLE SALES	TAX RATE (%)	AMOUNT OF TAX
	STATE				3%	
	CONSERVATION				1/8%	
	EDUCATION				1%	
	PARKS/SOIL				1/10%	

ENTER TOTAL AMOUNT OF TAX FROM SCHEDULE A (Page 3)		
ENTER TOTAL AMOUNT OF TAX		1.
FINAL RETURN: If this is your final return, enter the close date below and check the reason for closing your account. The Sales Tax law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing. Date Business Closed: <input type="checkbox"/> Out of Business <input type="checkbox"/> Sold Business <input type="checkbox"/> Leased Business	SUBTRACT: 2% of Line 1 ONLY if paid by due date	2.
	TOTAL AMOUNT OF TAX DUE: (Line 1 minus Line 2)	3.
	ADD: Interest for late payment (See Instructions)	4.
	ADD: Additions to Tax (5% per month late of Line 3, maximum 25%)	5.
	REMIT SINGLE CHECK FOR THIS AMOUNT: (Add Lines 3, 4, 5)	6.
SIGN AND DATE RETURN: This must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, P.O. Box 3350, Jefferson City, MO 65105-3350.		
I have direct control, supervision or responsibility for filing this report and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate and complete report. REPORT MUST BE SIGNED AND DATED.		
SIGNATURE OF TAXPAYER OR AGENT		TITLE
DATE		

INSTRUCTIONS

IMPORTANT: This report must be filed in lieu of the Missouri Sales Tax Return to report all nonprotested amounts of taxes in a period for which you filed a protest payment affidavit. Report only nonprotested payments on this report. Protest payments must be reported on the Sales Tax Protest Payment Affidavit (DOR-163).

BUSINESS IDENTIFICATION: Enter Missouri Integrated Tax System (MITS) Account Number, reporting period, owner's name, business name and mailing address on the spaces provided at the top of this report.

BUSINESS LOCATION: Enter the address of each business location for which you have the responsibility of reporting tax.

TAX TYPE: Listed in this column are the sales taxes administered by the Department of Revenue. It is your responsibility to know which taxes you are liable for at each business location. Enter each city and/or county tax type which is not being protested.

GROSS RECEIPTS: Enter all nonprotested gross receipts by each specific tax type for each business location.

ADJUSTMENTS: Enter authorized adjustments. Be sure to indicate plus or minus for each adjustment.

TAXABLE SALES: Complete taxable sales for each entry.

GROSS RECEIPTS (+) or (-) ADJUSTMENTS = TAXABLE SALES

TAX RATE: The state, conservation, education and parks/soil sales tax rates are preprinted in this column. If you are subject to city and/or county taxes, enter the local sales tax rate for each city and/or county tax type.

AMOUNT OF TAX: Multiply taxable sales by the tax rate of each specific tax.

TOTAL FROM SCHEDULE A: Enter total amount of tax from Schedule A.

LINE 1 — TOTAL AMOUNT OF TAX: Compute total amount of taxes shown in the amount of tax column.

LINE 2 — TIMELY PAYMENT ALLOWANCE: If you file and pay on or before the due date, enter 2% of the amount shown on Line 1.

LINE 3 — Follow instructions shown on front of form.

LINE 4 — INTEREST FOR LATE PAYMENT: If tax is not paid by the due date, multiply Line 3 by the annual percentage rate and then multiply this amount by the number of days late divided by 365 (or 366 in a leap year). The annual percentage rate is subject to change each year. The annual percentage rate can be obtained from our web site at: **www.dor.mo.gov/tax**.

LINES 5 and 6 — Follow instructions shown on front of form.

INSTRUCTIONS: This schedule is to be used **only** if the space provided on page 1 of the report is insufficient to report all non-protest payments. To complete Schedule A, refer to instructions on page 2.

BUSINESS LOCATION	TAX TYPE	GROSS RECEIPTS	ADJUSTMENTS (INDICATE + OR -)	TAXABLE SALES	TAX RATE (%)	AMOUNT OF TAX
	STATE				3%	
	CONSERVATION				1/8%	
	EDUCATION				1%	
	PARKS/SOIL				1/10%	
	STATE				3%	
	CONSERVATION				1/8%	
	EDUCATION				1%	
	PARKS/SOIL				1/10%	
	STATE				3%	
	CONSERVATION				1/8%	
	EDUCATION				1%	
	PARKS/SOIL				1/10%	
	ENTER TOTAL AMOUNT OF TAX					
	ENTER TOTAL ON PAGE 1 — TOTAL FROM SCHEDULE A.					